GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2008
ANSWERED ON:31.07.2015
Income Tax on Cricket Boards and Cricketers
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Will the Minister of FINANCE be pleased to state:

a) whether income tax is levied on Cricket Boards and Cricketers;
(b) if so, the amount of income tax recovered/outstanding from Cricket Boards and Cricketers during the last three years;
(c) whether any penalty is charged from Cricket Boards and Cricketers for delay in Income tax payment;
(d) if so, the details thereof; and
(e) the reaction of the Government regarding the status of compliance of the said rules?

Answer

Part(a): Yes Madam.
Part(b): Amount of Income-tax recovered/ outstanding from Cricket Boards and Cricketers is not maintained in a centralized manner. Further, in the absence of specific names of 'Cricket Boards' and 'Cricketers', it is not feasible to extract information from the Income-tax database.
Part (c)(d)&(e): Delay in payment of Income-tax attracts interest under the provisions of Income Tax Act, 1961 ('Act'). Penalty under section 221 of the Act may also be imposed when an assessee makes default in payment of Tax. These provisions are applicable to all assessees including Cricket Boards and Cricketers and the relevant provisions are invoked whenever violations are noticed. Case-wise details in respect of compliance of timely payment of taxes are not maintained in a centralized manner.